



Indiana Judicial Nominating Commission
30 South Meridian Street
Suite 500
Indianapolis, IN 46204
(317) 232-4706

APPLICATION
FOR THE
INDIANA TAX COURT

(SEE INSTRUCTIONS)

Deadline – Monday, September 20, 2010

I. Provide your:

A. Full legal name and any former names.

RESPONSE: Marilyn Sue Meighen

B. Current home and office addresses, including email addresses and telephone numbers.

RESPONSE: 11015 Lakeview Dr.
Carmel, IN 46033
Email: Meighenlaw@att.net
Telephone: (317) 753-2265

C. Date and place of birth.

RESPONSE: November 11, 1952
Cambridge, Ohio

RESPONSE: Not applicable

II. Complete a State Police release form printed on green paper. Include the release only with the original application and not with the copies.

RESPONSE: A completed release form is included with original application.

- III. Attach a recent photograph of you to the front of the original application and to each copy of your application.

RESPONSE: A photograph is included with original and each copy of my application.

- IV. A. State in what county you currently reside and since what date.

RESPONSE: Hamilton County from 1970 through to the present

- B. List all previous counties of residence, with dates.

RESPONSE: Marion County from 1959 through 1970

- C. When were you admitted to the Indiana Bar?

RESPONSE: Admitted to Indiana Bar in 1977

- D. Are you currently on active status?

RESPONSE: Yes

- E. What is your attorney number?

RESPONSE: Atty. No. 10634-49

- V. A. List below all colleges and universities you attended other than law schools. Attach a certified transcript from each to the original application and attach copies of each transcript to each application copy. (If your social security number is on your transcripts, redact it before copying.)

<u>School</u>	<u>Dates Enrolled</u>	<u>Degree or Certificate</u>
Indiana University (Bloomington, IN)	1970 – 1974	Bachelor of Arts

- B. List below all law schools and post-J.D. programs attended. Attach a certified transcript from each to the original application and attach copies of each transcript to each application copy. (If your social security number is on your transcripts, redact it before copying.)

<u>School</u>	<u>Dates Enrolled</u>	<u>Degree and Class Rank</u>
John Marshall (Chicago, IL)	1974 – 1975	N/A
Indiana University (Indianapolis, IN)	1975 – 1977	JD 140/ 207

C. Describe any academic honors, awards, and scholarships you received and when.

RESPONSE: Outstanding Tax Student, Indiana University School of Law (1977)

VI. A. Provide your employment history since graduation from college, including titles or positions, locations, and dates.

RESPONSE:

2001 to present: Principal of the law firm, Meighen & Associates, P.C. The firm is located at 11015 Lakeview Dr., Carmel, IN.

1997 – 2001: Senior Administrative Law Judge for the Appeals Division of the State Board of Tax Commissioners (now the Indiana Board of Tax Review) located in Indianapolis, IN.

1997 – 1984: Deputy Attorney General, Office of the Indiana Attorney General, located in Indianapolis, IN.

1980 – 1984: Attorney for Blue Cross & Blue Shield of Indiana, located in Indianapolis, IN

1982 – 1984: Chief trial counsel

1981 – 1982: Trial attorney

1980 – 1981: Staff attorney

1978 – 1980: Deputy Attorney General, Office of the Indiana Attorney General located in Indianapolis, IN.

1977 – 1978: Member of tax staff, Arthur Andersen & Co., located in Indianapolis, IN.

B. If applicable, describe the nature and extent of your practice of law, present and former, and provide the names of your partners, associates, office mates, and employers.

RESPONSE:

I have extensive experience in Indiana tax law, both property tax and listed taxes, i.e., income, sales and use taxes, primarily before the Indiana Tax Court, but also before trial courts, the Court of Appeals of Indiana and Supreme Court of Indiana. In addition, I have practiced before the U.S. District Court, Southern District of Indiana, and the U.S. Court of Appeals, Seventh Circuit.

My legal career began as a member of the tax staff at Arthur Andersen & Co. My primary responsibility was researching federal and Indiana tax laws to ensure compliance with these laws and to ensure that the clients were taking all available deductions and credits. In 1978, I left Arthur Andersen to work as a Deputy Attorney General, representing both the Indiana Department of Revenue and the State Board of Tax Commissioners before trial courts and the Court of Appeals in Indiana. I defended both the Department of Revenue and the State Board in a number of cases where tax assessments were challenged. *See State Board of Tax Commissioners v. Gatling Gun Club*, 420 N.E. 2d 1324 (Ind. Ct. App. 1981) (Established the limited scope of judicial review in property tax cases).

I left the Office of the Attorney General in 1980 to work for Blue Cross & Blue Shield. I began my employment as staff counsel handling a variety of matters, i.e., writing contracts, ensuring marketing materials were non-deceptive, and personnel matters. I was promoted to trial counsel and then to chief trial counsel. I defended Blue Cross & Blue Shield in litigation filed against the company, primarily for the non-payment of healthcare claims. I also represented the company in personnel related cases.

In 1984, I returned to the Office of the Indiana Attorney General and represented both the Department of Revenue and State Board of Tax Commissioners in litigation challenging the State Board's determinations regarding property taxes and the Department of Revenue's assessment of listed taxes. During this time with the Office of the Attorney General, I was involved in a number of significant cases, including: *State Board of Tax Commissioners v. Town of St. John*, 665 N.E. 2d 965 (Ind. Tax Ct. 1996), *reversed* 675 N.E. 2d 318 (Ind. 1996), *on remand* 690 N.E. 2d 370 (Ind. Tax Ct. 1997), 691 N.E. 2d 1387 (Ind. Tax Ct. 1998)(Order), *affirmed in part, reversed in part* 702 N.E. 2d 1034 (Ind. 1998)(A class action lawsuit declaring Indiana's property tax system unconstitutional); *Harlen Sprague Dawley v. Department of State Revenue*, 605 N.E. 2d 1222 (Ind. Tax Ct. 1992)(The breeding of laboratory rats constituted "production" for purposes of the industrial exemptions for sales and use taxes); *Don Meadows Motors, Inc. v. State Board of Tax Commissioners*, 518 N.E. 2d 507 (Ind. Tax 1988)(Established the standard for abnormal obsolescence); and, *Union Carbide Corp. v. State Board of Tax Commissioners* 69 F. 3d 1356 (7th Cir. 1995) (Indiana's tax system did not violate

the discriminatory provisions of the Railroad Revitalization and Regulatory Reform Act of 1976).

During the last several years of my employment with the Office of the Attorney General, the Tax Court issued opinions holding the determinations of the State Board of Tax Commissioners were insufficient to provide a meaningful judicial review. Further, the State Board of Tax Commissioners was going to be split into two State agencies – the Department of Local Government Finance which is now the State oversight agency for property taxes, and the Indiana Board of Tax Review which is now the agency charged with deciding property tax appeals on questions of valuation and exemption. The State Board of Tax Commissioners asked me to join its staff as Senior Administrative Law Judge of its appeals division.

As Senior Administrative Law Judge, I was responsible for hiring a staff of administrative law judges and training them to write detailed proposed findings in property tax appeals, drafting procedural rules and tax representative rules, and serving as the administrative law judge on appeals involving significant amounts of claimed assessment reductions and / or significant issues regarding valuation and exemptions.

I left the State in 2001 to form the law firm, Meighen & Associates, P.C. Currently, I represent approximately 50 county assessors throughout the State. I defend the assessors before the Indiana Board of Tax Review and the Tax Court. *See Country Acres Limited Partnership v. Pleasant Township Assessor et al*, No. 71T10-0903-TA-5, 2010 WL 2812696(Ind. Tax Ct. July 19, 2010); *Pachniak v. Marshall County Assessor*, No. 49T10-0904-TA-18, 2010 WL 2284248(Ind. Tax Ct. June 8, 2010). My practice is extensively involved with defending assessors before the Indiana Board of Tax Review in matters of valuation and exemption. The record made at the Indiana Board level provided the basis for successful appeals in Tax Court. *Charwood LLC, et al. v. Bartholomew County Assessor*, Ind. Bd. of Review Petitions No. 03-003-03-1-4-0005, *et al.* (Ind. Bd. of Tax Review April 4, 2008) *affirmed* 906 N.E. 2d 946 (Ind. Tax Ct. 2009)(Local taxing officials may increase assessments between general reassessments even though there were no physical changes in the property); *Brothers of the Holy Cross v. St. Joseph County Property Tax Assessment Board of Appeals*, Ind. Bd. of Review Petition No. 71-025-02-2-8-00001 (Ind. Bd. Tax Review June 7, 2005), *affirmed* 878 N.E.2d 548 (Ind. Tax Ct. 2009), *review denied* 913 N.E. 2d 984 (Ind. 2009) (Senior citizens housing owned by religious organization was not exempt from property taxes); *Jamestown Homes of Mishawaka, Inc. v. St. Joseph County Assessor*, Ind. Bd. of Tax Review Petitions No. 71-022-05-2-8-00030 & -00031 (Ind. Bd. of Tax Review January 7, 2008), *affirmed* 909 N.E. 2d 1138 (Ind. Tax Ct. 2009), *rehearing denied* 914 N.E. 2d 13 (Ind. Tax Ct. 2009), *transfer denied* 929 N.E. 2d 787 (Ind. 2010)(Nonprofit organization operating subsidized low-income apartments was not entitled to property tax exemption based upon claimed charitable purpose). As of the date of this application, there is an appeal pending before the Indiana Supreme Court which I defended on behalf of Hamilton County at the Indiana Board of Tax Review and also participated as *amicus curiae* on behalf of the Board of Commissioners of Hamilton County before the Indiana Supreme Court. The issue

in this appeal. *Oaken Bucket Partners, LLC v. Hamilton County Property Tax Assessment Board of Appeals*, No. 49S10-1003-TA-00140, is whether a commercial landlord is entitled to tax exemption on property leased to a nonprofit religious organization. The opinion issued in this appeal will have state-wide ramifications for all local government in the State and for all taxpayers.

I do not have partners, associates, or office mates. I am employed by the firm Meighen & Associates, P.C.

C. Describe the extent of your jury experience, if any.

RESPONSE: There are no jury trials in Tax Court. As an attorney for Blue Cross & Blue Shield, I was lead counsel on several jury trials, but I cannot remember case names or the trial courts before which these cases were tried.

D. If applicable, describe the nature and extent of your judicial experience, including a description of your experience presiding over jury trials, if any.

RESPONSE: My judicial experience is limited to my services as Senior Administrative Law Judge for the State Board of Tax Commissioners. In this position, I was the senior administrative law judge for property tax cases involving significant sums of money and / or important issues. I conducted hearings in appeals, ruled on contested matters such as discovery disputes, and wrote findings of fact and conclusions of law. I oftentimes reviewed the administrative record and wrote findings and conclusions for appeals assigned to staff hearing officers.

VII. A. If applicable, list by caption, case number, and filing date up to five of your trial or appellate briefs and/or written judicial opinions.

RESPONSE:

“Appellee’s Brief” filed November 29, 2007. *Jack Gray Transport, Inc. v. Porter County Assessor*, Ind. Ct. App. No. 45A03-0709-CV-460.

“Assessor’s Post-Hearing Brief” filed September 18, 2009. *Correctional Management Company, LLC v. Howard County Assessor*. Ind. Bd. of Tax Review Petitions No. 34-002-07-2-8-00001 & -00002.

“Brief In Support Of The Grant County PTABOA’S Denial Of Property Tax Exemption And Request That The Board Enter Summary Judgment In Favor Of The Respondent” filed July 7, 2008. *Community Reinvestment Foundation – XI, Inc. v. Grant County Assessor*. Ind. Bd. of Tax Review Petitions No. 27-006-07-2-8-00001 & -00002.

“Brief In Support Of The St. Joseph County PTABOA’S Denial Of Property Tax Exemption” filed April 13, 2006, *Jamestown Homes of Mishawaka, Inc. v. St. Joseph County Property Tax Assessment Board of Appeals*, Ind. Bd. of Tax Review Petitions No. 71-022-05-2-5-00030 & -00031.

“Brief Of The Michigan Township Assessor” filed May 28, 2009. *R. Keith Sandin, Trustee v. Michigan Township Assessor, et al.*, Ind. Tax Ct. No. 49T10-0811-TA-00063.

B. If applicable, list up to five legislative drafts or court rules you have written or to which you contributed significantly. Refer to them by official citation, by date, and by subject matter.

RESPONSE:

50 IAC, Article 15 (2002). This Article of the Indiana Administrative Code set forth the practice requirements for taxpayer representatives before the (now) Indiana Board of Tax Review.

50 IAC, Article 17 (2002). This Article of the Indiana Administrative Code set forth the procedural rules for the (now) Indiana Board of Tax Review.

C. If applicable, list up to five of your contributions to legal journals or other legal publications. Provide titles, official citations, and a brief description of the subject matter.

RESPONSE: None

D. Include with your application copies of any four of the written materials listed above in Section VII. A., B., and C. (An adequate sampling can usually be supplied in 75 pages or less.)

RESPONSE: Copies of four briefs are included.

E. Describe the nature and extent of any *pro bono* legal services you have contributed.

RESPONSE: To the extent ethically permitted, I mentor attorneys involved in the tax area, and also provide assistance to counties, opposing counsel, and taxpayers without charge. For example, a property which is the subject of an appeal was listed for tax sale by the County. When my opposing counsel could not get this property removed from the tax sale list, I assisted him in the process without charge.

F. Identify the five most significant legal matters entrusted to you whether as a judge or lawyer, and describe why you believe them to be so.

RESPONSE:

1) *State Board of Tax Commissioners v. Gatling Gun Club, supra*. This was the first case that I tried as an attorney, and it solidified the judicial process of reviewing property tax appeals. The limited scope of judicial review remains the standard for the Tax Court today.

2) *Charwood LLC, et al. v. Columbus Township Assessor, et al., supra*. These twenty-seven appeals challenged the authority of local taxing officials to increase assessed values of property during the interim period between general state-wide reassessments absent a change in the physical condition or use of property. Had these taxpayers succeeded in these appeals, local officials would have been unable to correct mistakes in value until the next state-wide general reassessment, and the property tax burden would have been shifted to other taxpayers in the community. These appeals had state-wide ramifications to local taxing officials and taxpayers alike. Please note the Tax Court recognized the Indiana Board of Tax Review adopted, for the most part, the majority of the arguments made on behalf of the Bartholomew County officials in their brief. *Charwood*, 906 N.E. 2d at 949 n.6.

3) *Jamestown Homes v. St. Joseph Co. Assessor, supra*. Jamestown is a nonprofit organization operating a federally-subsidized apartment complex. For the March 1, 2005 assessment year, Jamestown claimed 100% property tax exemption arguing that renting apartments to moderate and low-income individuals at below market rents was charitable. The Assessor successfully argued that there was no gratuitousness emanating from Jamestown's operation of its business, and that Jamestown was not using the property for charitable purpose but to satisfy its contractual obligations to the federal government. This was a case of first impression in Indiana. The case had state-wide impact on all subsidized apartment complexes and on all taxpayers in this State who would have borne the resulting shift in property tax burden.

4) *Oaken Bucket Partners v. Hamilton County Property Tax Assessment Board of Appeals, et al.*, Ind. Bd. of Tax Review Petition No. 29-006-04-2-8-00009 (Ind. Bd. of Tax Review November 16, 2006), *reversed* 909 N.E. 2d 1129 (Ind. Tax Ct. 2009), *rehearing granted and decision clarified* 914 N.E. 2d 868 (Ind. Tax Ct. 2009), *transfer granted* (No. 49S10-1003-TA-00140)(March 11, 2010). I represented the Hamilton County respondents in this appeal at the administrative level, and filed an *amicus curiae* brief on behalf of the Board of Commissioners of Hamilton County in the Indiana Supreme Court. In this appeal, a commercial landlord seeks property tax exemption for that portion of a building leased to a nonprofit religious organization. I argued that such exemption would transpose the rules of exemption so as to make the business enterprise of landlords parallel with the legal requirements for property tax exemption. In addition, Oaken Bucket argues that it charged its nonprofit tenant

below market rent; therefore, it engages in charity. This is an important case because of the fiscal ramifications to Hamilton County; namely: the County will lose an estimated \$317,505,397 assessed value each year in its tax base, an estimated \$196,595,200 of which is devoted annually to economic growth in the County. Further, commercial landlords renting to nonprofits is not a unique set of facts. This case carries over to a significant number of other taxpayers located throughout Indiana that are in the business of renting commercial office space. The decision ultimately issued in this case will impact local governments state-wide and may shift the property tax burden to county taxpayers at large.

5) *Town of St. John, et al., v. State Board of Tax Commissioners*, 665 N.E. 2d 965 (Ind. Tax Ct. 1996), *reversed* 675 N.E. 2d 318 (Ind. 1996), *on remand* 690 N.E. 2d 370 (Ind. Tax Ct. 1997), 691 N.E. 2d 1387 (Ind. Tax Ct. 1998)(Order), *affirmed in part, reversed in part*, 702 N.E. 2d 1034 (Ind. 1998). *Town of St. John* was a class action lawsuit which challenged the constitutionality of Indiana's system of property tax valuation. Through a series of Court decisions: (a) Indiana's system of valuation based solely upon the cost approach was declared unconstitutional because it did not result in property valuations bearing any connection with real world, objectively verifiable measurements; (b) Indiana's system of valuation did not violate federal due process or equal protection; and, (c) Article 10, § 1, of the Indiana Constitution requiring a uniform and equal rate of property assessment and taxation did not require a property tax system based upon market value. *Town of St. John* was important because it affected the value of every parcel of real estate located in the State. Furthermore, *Town of St. John* mandated an entirely new system of valuation based upon objectively verifiable data, but did not require Indiana to become a market value state. *Town of St. John* allowed the administrative branch of government to craft a system based upon market value-in-use.

G. Provide the names, addresses, and telephone numbers of three attorneys who have been your professional adversaries in your practice or who have litigated substantial cases in your court and who would be in positions to comment on your qualifications for appointment to the Indiana Tax Court.

RESPONSE:

Daniel Byron
Bingham McHale, LLP
2700 Market Tower
10 W. Market St.
Indianapolis, IN 46204
Telephone: (317) 686-5202

J. Lee McNeely
McNeely, Stephenson, Thopy & Harrold
2150 Intelliplex Dr., Suite 100
Shelbyville, IN 46176
Telephone: (317) 825-5110

F. John Rogers
Thompson & Rogers
444 E. Main St., Suite 202
Ft. Wayne, IN 46802
Telephone: (260) 426-0674

- VIII. A. Describe your efforts, achievements, or contributions (including written work, speeches, or presentations) toward the improvement of the law, the legal system, or the administration of justice.

RESPONSE:

I am an advocate for my clients and Indiana's tax system. Taxes exist and are necessary to fund local taxing units and the State. Taxes should be paid, with limited exceptions. Taxes should also be levied in accordance with case and regulatory laws. My work in the tax area tries to make the assessment of taxes equitable and fair for all citizens of the State. The briefs which I have submitted with this application reflect work product contributing to that goal of fairness and equity.

During my career, I have helped shape tax law in this State from a variety of perspectives. As an advocate for State taxing agencies, I attempted to ensure that taxpayers paid their fair share in accordance with State laws. As a Senior Administrative Law Judge, my main responsibility was to weigh the parties' arguments and to apply the law. Also as a Sr. ALJ, I ensured that the State agency responsible for deciding property tax issued detailed findings so that they could be meaningfully reviewed by the Tax Court. Currently, as an advocate for approximately 50 counties, I continue my attempts to ensure that assessments and assessment procedures meet legal requirements and that local units of government are sufficiently funded. My efforts in working with county assessors ensure that taxpayers receive fair-minded and reasonable assessments upon which their tax bills are based. When assessments or exemption determinations are not adequately supported, or when they are not effectively defended, then the tax burden shifts to other taxpayers in the community.

B. Describe your efforts, achievements, or contributions (including written work, speeches, or presentations) concerning civic, political, or social issues.

RESPONSE: The ethical and humane treatment of animals is an important issue to me. I give discretely to various organizations, i.e., Sheltie Rescue of Indiana, and fund medical care for animals whose owners cannot afford the cost of health care.

C. List any memberships and offices you have held in civic or charitable organizations, including dates and descriptions of the purposes of the organizations and of your involvement.

RESPONSE: None

D. List any memberships and offices you have held in professional organizations, including dates and descriptions of the purposes of the organizations and of your involvement.

RESPONSE: Member of the Board of Directors of the Indiana Assessment Academy, a nonprofit organization providing educational opportunities to Indiana assessors and taxpayer representatives through specifically targeted courses, seminars, and research projects. The Academy was administratively dissolved May 21, 2009.

E. List any memberships you hold in social clubs or organizations. If any restrict its membership on the basis of race, sex, religion, or national origin, please describe your efforts within the organization to eliminate restrictions.

RESPONSE: None

F. Indicate your experience teaching law, and provide the dates, names of institutions or programs, and a description of the subject matter taught.

RESPONSE:

“Defending Appeals”, Assessors’ Conference (2010)
“Exemption Update”, Assessors’ Conference (2010)
“Appeals”, Assessors’ Conference (2009)
“Charitable, Educational & Religious Exemptions, Assessors’ Conference (2009)
“Tax Exempt Properties”, Joint Conference of the IN County Assessors and Township Assessors (2008)
“PTABOA – Appeal Procedures & Techniques”, County Assessors’ Conference (2008 & 2007)
“Appeals and Exemptions”, Assessors’ Conference (2005)
“Update on Exemptions”, IAA Conference (2005)

“Practical Information About Exemption Applications”, Assessors’ Conference (2004)
“Charitable, Educational, and Religious Exemptions”, Assessors’ Conference 2004)
“Hot Topics in Indiana Property Taxation”, ICLEF (2004)
“Appeal Procedures and Techniques”, Assessors’ Conference (2003)
“Concepts of Value”, Vanderburg County, Perry County, and Allen County (2003)
“This Reassessment is Based on Value-In-Use and You Are More Important Than Ever”, Monroe County & Hamilton County (2003)
“Use Value Assessments and the 2002 Reassessment”, Assessors’ Conference (2002)

Also: Instructor of paralegal classes at IVY Tech Community College in Indianapolis, IN from approximately 1984 – 1987. Classes taught were legal research and litigation for paralegals.

G. Describe your hobbies and other leisure activities.

RESPONSE: Traveling

IX. A. Provide names, addresses, and telephone numbers of three professional references other than those listed in Section VII. G.

RESPONSE:

Carla Bishop, President Midwest Operations
Meritax
6249 South East Street, Suite B
Indianapolis, IN 46227
Telephone: (317) 782-8070

Debbie Folkerts
Hamilton County Assessor
33 N. 9th Street, Suite 214
Noblesville, IN 46060
Telephone: (317) 782-8070

Frances Kelly, Executive Director
Professional Licensing Agency
402 W. Washington St., Suite WO72
Indianapolis, IN 46204
Telephone: (317) 234-1982

B. Provide names, addresses, and telephone numbers of three personal references other than those listed in VII. G.

RESPONSE:

Marti Arvin, Chief Compliance Officer
UCLA Health Services
924 Westwood Blvd., Suite 810
Los Angeles, CA 90024
Telephone: (310) 794-6763

Jeryl Southwick
Feiwell & Hannoy, PC
251 North Illinois St., Suite 1700
Indianapolis, IN 46204
Telephone: (317) 237-2687

Gene Stuard
The Forrestal Group, Inc.
4004 Morgan Ave., Suite 100
Evansville, IN 47715
Telephone: (812) 421-1730

C. List any lawsuits or legal proceedings in any jurisdiction, including bankruptcies and dissolutions, to which you have been a party. Provide dates, case numbers, names of other parties, and, if needed, a brief explanation.

RESPONSE:

In The Matter Of The Guardianship of Norma Jean Meighen, Hamilton County Superior Ct. No. 1, Cause No. 29D01-0611-GU76. I petitioned the Court for guardianship of my Mother, and was appointed guardian of her person and estate on December 15, 2006. The guardianship was terminated in August 2008. after her death.

Meighen v. Kerman Rug, Perry Township Small Claims Ct. (Marion County, IN). This was a dispute regarding the purchase of a rug wherein I was successful with my claim against Kerman Rug. I believe it was filed and tried approximately two years ago.

D. If you ever have been arrested or cited for any violation of the law other than for routine traffic violations, provide dates, jurisdictions, and an explanation of the event and its resolution.

RESPONSE: Not applicable

E. If you are or have been a member of the Bar of any other state, identify the jurisdiction and provide dates.

RESPONSE: Not applicable

F. If you have been disciplined or cautioned, formally or informally, by the Indiana Supreme Court Disciplinary Commission, by the Indiana Commission on Judicial Qualifications, by the Indiana Supreme Court, or by similar entities in any other jurisdiction, identify each instance by date, case number if applicable, and describe the circumstances and the nature of the outcome or resolution.

RESPONSE: Not applicable

G. If you have any outstanding federal, state, or local tax obligations, please itemize and explain.

RESPONSE: My CPA mistakenly paid withholding taxes quarterly instead of monthly for the time periods January, February, and April, 2010. The correct amount of taxes was paid, just not in monthly increments. Amended returns were filed with the Indiana Department of Revenue, and by letter from the Department dated September 8, 2010, the filing of the amended returns was satisfactory.

X. A. Attach a recent statement from your physician describing your general physical condition.

RESPONSE: The requested statement is included with application.

9/15/2010
DATE


APPLICANT'S SIGNATURE

Marilyn S. Meighen
PRINTED NAME

WAIVER AND STATEMENT OF CONSENT

The undersigned applicant authorizes the release to the Indiana Judicial Nominating Commission or its staff or agents any records, reports, and documents, whether or not otherwise confidential, which may be requested by the Commission in the performance of its evaluations of candidates pursuant to I.C. § 33-27-3-2. The scope of this authorization extends to, but is not necessarily limited to, requests from the Commission for Federal, State or local tax records, criminal and driving histories from any jurisdiction, attorney and judicial disciplinary records from any jurisdiction, whether pending or closed, and credit reports and histories. The undersigned releases and discharges the Judicial Nominating Commission, its individual members, its employees, agents and representatives, the Indiana State Police, the Indiana Department of Revenue, the Indiana Supreme Court Disciplinary Commission and any other agency or person or their agents or representatives providing information to the Commission from any and all liability arising from the furnishing and use of information concerning the undersigned applicant.

The undersigned agrees and understands that the Indiana Judicial Nominating Commission or its members, agents, or employees, may interview or otherwise consult with members of the legal, judicial, and general community concerning the professional qualifications and the integrity of the applicant, that the name of the applicant will be released by the Commission upon its receipt of the application and this waiver, and that if, pursuant to I.C. § 33-27-3-2(d), the applicant is given further consideration as a candidate after the Commission's initial screening of candidates, or if no such screening occurs and all applicants are considered, the application will be made public. This waiver does not constitute an election by the applicant pursuant to I.C. § 33-27-3-2(g)(3)(C) to authorize the release of investigatory records which are excepted from public inspection pursuant to I.C. § 33-27-3-2(g)(1) and (2).

The undersigned agrees to immediately supplement this application upon any event or circumstance substantially affecting any answer provided in the application.

The undersigned acknowledges having read the Instructions attached to the application.

The undersigned agrees to resign from office or membership in any political organization upon submission of this application.

The undersigned affirms that, if nominated by the Judicial Nominating Commission to the Governor and thereafter appointed to this judicial office, the candidate will accept the appointment.

9/15/2010
DATE


APPLICANT'S SIGNATURE

MARILYN S. Neighen
PRINTED NAME